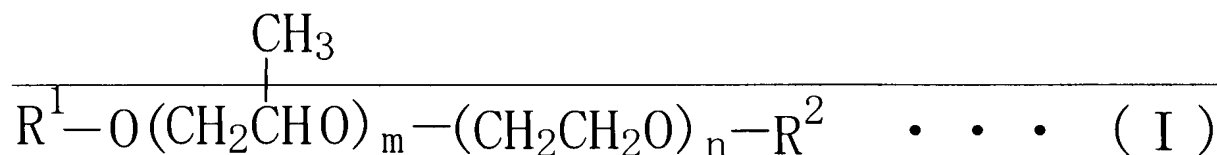


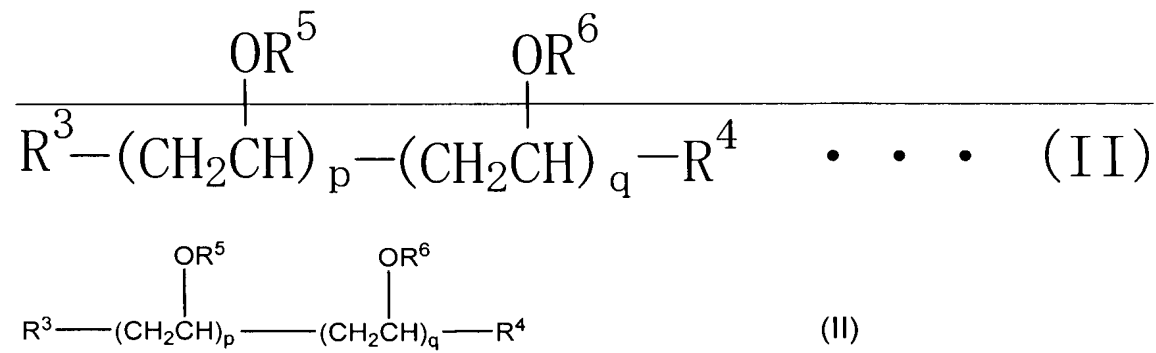
IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A refrigerating oil composition, comprising:
 a refrigerant (A) ~~containing~~ comprising as a predominant component a C1-C8
 hydrocarbon compound; and
 a base oil (B) ~~composed of a polyalkylene glycol ether represented by formula (I):~~



~~wherein each of R¹ and R² represents a hydrogen atom, a C1-C18 hydrocarbon group, or a C2-C18 acyl group, provided that R¹ and R² are not simultaneously hydrogen atoms; each of m and n is an integer of 1 or more; and n/(m + n) is more than 0.4, and/or comprising a polyvinyl ether represented by formula (II):~~



wherein each of R³ and R⁴ represents a hydrogen atom, a C1-C18 hydrocarbon group, or a C2-C18 acyl group; R⁵ represents a C1-C4 hydrocarbon group; R⁶ represents a C2-C4 hydrocarbon group, provided that the number of carbon atoms contained in R⁶ is greater than that of carbon atoms contained in R⁵; p is an integer of 1 or more; and q is an integer of 0 or more;

~~and satisfying wherein the composition satisfies the following conditions:~~

(i) solubility of the refrigerant (A) in the base oil (B) is 40 mass% or less at 40°C and 1.2 MPa; and

(ii) mixture viscosity of the refrigerating oil composition is 0.1 mm²/s or more at 90°C and 2.3 MPa.

Claim 2 (Original): A refrigerating oil composition as described in claim 1, wherein $p/(p + q)$ in formula (II) is 0.1 or more.

Claim 3 (Original): A refrigerating oil composition as described in claim 2, wherein R⁵ in formula (II) is a methyl group.

Claim 4 (Previously Presented): A refrigerating oil composition as described in claim 1, wherein the solubility of the refrigerant (A) in the base oil (B) is 2 to 40 mass% at 40°C and 1.2 MPa.

Claim 5 (Original): A refrigerating oil composition as described in claim 4, wherein the solubility of the refrigerant (A) in the base oil (B) is 2 to 30 mass% at 40°C and 1.2 MPa.

Claim 6 (Original): A refrigerating oil composition as described in claim 5, wherein the solubility of the refrigerant (A) in the base oil (B) is 5 to 25 mass% at 40°C and 1.2 MPa.

Claim 7 (Previously Presented): A refrigerating oil composition as described in claim 1, which exhibits a mixture viscosity of 0.5 mm²/s or more at 90°C and 2.3 MPa.

Claim 8 (Previously Presented): A refrigerating oil composition as described in claim 1, wherein the base oil (B) has a weight average molecular weight (Mw) of 500 or more.

Claim 9 (Previously Presented): A refrigerating oil composition as described in claim 1, wherein the base oil (B) has an oxygen atom content of 10 mass% or more.